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The Gazette of Puducherry

PART - II

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GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT
No. 4764/DCE/S1/2011(I).

Puducherry, the 2nd January 2012.

NOTIFICATION – I

In exercise of the powers conferred by section 21 of the Puducherry Excise Act, 1970 (No. 12 of 1970), the Lieutenant-Governor, Puducherry hereby makes the following amendment to the Revenue Department's notification issued under S.O. No. 24, dated 5th July 1974 (hereinafter referred to as the said notification) and published in the Extraordinary Gazette No. 83, dated 5th July 1974, namely:—

[1]

AMENDMENT

In the Schedule appended to the said notification, in the entries under column (3),—

(i) against serial number 1, for the word and figures “₹ 63.00”, the following words and figures shall be substituted, namely :-

“(a) Ordinary brands whose declared price
per case is up to ₹ 599. . . ₹ 73.00

(b) Medium and premium brands whose
declared price per case is ₹ 600 and above. . . ₹ 80.00”; and

(ii) against serial number 4, for the word and figures “₹ 275.00”, the word and figures “₹ 375.00” shall be substituted.

Explanation –

(1) For the purpose of this notification the term ‘declared price’ means ex-factory price declared by the manufacturer or the wholesale licensee including his profit margin but excluding excise duty, additional excise duty or countervailing duty or additional countervailing duty.

(2) In the case of imported liquor, the term ‘declared price’ shall also include the import fee, central sales tax, handling charges and profit margin of wholesale licensee.

(3) While arriving declared price, the trade discount or rebate or reduction given in whatsoever form or name shall be liable to be included in it.

(By order of the Lieutenant-Governor)

R. ANBAJAGANE,

Under Secretary to Government (Revenue).

GOVERNMENT OF PUDUCHERRY
DEPARTMENT OF REVENUE AND DISASTER MANAGEMENT
No. 4764/DCE/SI/2011(II).

Puducherry, the 2nd January 2012.

NOTIFICATION – II

In exercise of the powers conferred by section 21 of the Puducherry Excise Act, 1970 (No. 12 of 1970) and subject to the terms and conditions stipulated in the Revenue Department’s notification

issued under S.O. No. 24, dated 5th July 1974 and published in the Extraordinary Gazette No. 83, dated 5th July 1974, the Lieutenant-Governor, Puducherry hereby makes the following amendment to the Notification-II issued in No. 4703/DC(E)/S1/2007-II, dated 23rd April 2007 and published in Extraordinary Part-I Gazette of Puducherry No. 35, dated 23rd April 2007, namely :—

AMENDMENT

(i) For the Schedule-I appended to the said notification, the following shall be substituted, namely :—

“SCHEDULE - I

Sl. No.	Name of the articles	Declared price range per case containing 8.64/9/12 bulk litres in (₹)		Rates of additional excise duty/ additional countervailing duty per bulk litre in (₹)
(1)	(2)	(3)		(4)
		<i>From</i>	<i>To</i>	
1	Spirituous liquors, liquors whether Indian made or foreign manufactured or imported into the Union Territory excluding beer.	Up to	299	41
		300	349	42
		350	399	44
		400	449	47
		450	499	50
		500	549	52
		550	599	55
		600	699	61
		700	799	66
		800	899	71
		900	999	76
		1000	1099	81
		1100	1399	91
		1400	1699	107
		1700	1999	122
		2000	3999	181
		4000	5999	282
		6000	Above	334”.

(ii) For the Schedule-II appended to the said notification, the following shall be substituted, namely :—

“SCHEDULE – II

Sl. No.	Name of the articles	Declared price range per case containing 7.8/7.92/12 bulk litres in (₹)		Rates of additional excise duty/ additional countervailing duty per bulk litre in (₹)
(1)	(2)	(3)	(4)	
		<i>From</i>	<i>To</i>	
1	Beer	Up to	299	18
		300	399	21
		Above	400	24”.

Explanation –

(1) For the purpose of this notification the term ‘declared price’ means ex-factory price declared by the manufacturer or the wholesale licensee including his profit margin but excluding excise duty, additional excise duty or countervailing duty or additional countervailing duty.

(2) In the case of imported liquor, the term ‘declared price’ shall also include the import fee, central sales tax, handling charges and profit margin of wholesale licensee.

(3) While arriving declared price, the trade discount or rebate or reduction given in whatsoever form or name shall be liable to be included in it.

(By order of the Lieutenant-Governor)

R. ANBAJAGANE,

Under Secretary to Government (Revenue).

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